

**IN THE CLAIMS**

Please amend the claims as follows:

Claim 1. (Currently amended) A microphone unit including a vibrating plate and a charge back-plate so disposed as to face to the vibrating plate, through a spacer, said microphone unit including a cylinder supporting the charge back-plate in the opening face of one end of the cylinder and having a rear terminal hole on the bottom of the other end of the cylinder, said microphone unit including an acoustic resistor so disposed as to cover the acoustic terminal hole, said microphone unit comprising:

a sheet of ~~thermo-plastic porous~~ open cell polyurethane foam material forming the acoustic resistor, said sheet of ~~thermo-plastic porous material~~ having continuous air bubbles; and

wherein ~~the air bubbles of the sheet~~ is compressed to a planar sheet of a pre-determined uniform thickness of thermo-plastic porous to obtain a desired uniform acoustic resistance.

Claim 2. (cancelled)

Claim 3. (original) A microphone unit according to claim 1, wherein the sheet of ~~thermo-plastic porous material~~ is heated with the sheet of ~~thermo-plastic porous material~~ being a mother sheet of the ~~thermo-plastic porous material~~, and then the acoustic resistor is cut out from the heated mother sheet of the ~~thermo-plastic porous material~~.

Claims 4-9 (cancelled)